

Amendments to the Specification

Please replace paragraph [0093] with the following rewritten paragraph:

[0093] Next, as shown in Fig. 7(C), an upper-layer gate insulating film 452, which includes a silicon oxide film, a silicon nitride film or the like, is formed on surfaces of the lower-layer gate insulating film 451 and the resist layer 401. For example, when the lower-layer gate insulating 451 is a silicon oxide film, the upper-layer gate insulating film 452 may be a silicon nitride film, and vice versa. In this case, it is preferable to form the upper-layer gate insulating film 452 using a low-coverage method.